

Comments:

Statistics of Income Division - 90 Years of Producing Tax Statistics

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Joint Committee on Taxation

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*The views expressed in this presentation are strictly my own and do not represent those of the Joint Committee on Taxation or any Member of Congress



Past

- Driving down time and costs of capturing data, providing greater detail than IRS processing
- Building capacity and processes
 - Oracle processing
 - Graphical User Interface for editing programs
 - Control of Sample Programming and Capture
- Validation
 - Verification of return data through math checks, prior year returns, and
 - Taxpayer communication



Present

□ Panels

- 1999 ABC Panel (SOCA editing)
- 1999 Forward Panel (Without SOCA editing)
- 1987 Family Panel
- Estate Tax Panel

□ Integration

- Forms W-2 and 941
- Forms 5498 and 1099-R
- Forms 941, 1120, and 851
- Schedule K-1 and Forms 1065 and 1120S



Present

- Emerging Data Analysis at SOI: creating measures
 - Martha Eller Gangi and Brian Raub, “*Utilization of Special Estate Tax Provisions for Family-Owned Farms and Closely Held Businesses*”, SOI Bulletin, Summer 2006.
 - Vitoria Bryant and Peter Sailer, “*Accumulation and Distribution of Individual Retirement Arrangements, 2001-2002*”, SOI Bulletin, Spring 2006.
- Policy Analysis: researching situations
 - Single taxpayer issues: using the DIN system.
 - Multi taxpayer issues: estate tax minority discounts; corporate dividends paid to an ESOP.



Future

- 6103(a) General rule: Returns and return information shall be confidential, and except as authorized by this title, no officer or employee of the United States,...shall disclose any return or return information.
- The 6103 sandbox